

**UNITED STATES BANKRUPTCY COURT  
NORTHERN DISTRICT OF CALIFORNIA  
SAN JOSE DIVISION**

In re: SERGIO ROLDAN  
ADRIANA M BUENAVENTURA

§ Case No. 5:17-bk-50794

**Debtor(s)**

## **TRUSTEE'S FINAL REPORT (TFR)**

The undersigned trustee hereby makes this Final Report and states as follows:

1. A petition under Chapter 7 of the United States Bankruptcy Code was filed on 04/03/2017. The undersigned trustee was appointed on 01/04/2018.
  2. The trustee faithfully and properly fulfilled the duties enumerated in 11 U.S.C. § 704.
  3. All scheduled and known assets of the estate have been reduced to cash, released to the debtor as exempt property pursuant to 11 U.S.C. § 522, or have been or will be abandoned pursuant to 11 U.S.C. § 554. An individual estate property record and report showing the disposition of all property of the estate is attached as **Exhibit A**.
  4. The trustee realized the gross receipts of \$ 600,150.67

4. The trustee realized the gross receipts of \$ 600,150.67

Funds were disbursed in the following amounts:

Payments made under an interim distribution	\$ 466,500.00
Administrative expenses	\$ 31,548.43
Bank service fees	\$ 319.04
Other payments to creditors	\$ 0.00
Non-estate funds paid to 3rd Parties	\$ 0.00
Exemption paid to the debtor	\$ 0.00
Other payments to the debtor	\$ 0.00
Leaving a balance on hand of <sup>1</sup>	\$ 101,783.20

The remaining funds are available for distribution.

5. Attached as **Exhibit B** is a cash receipts and disbursements record for each estate bank account.

<sup>1</sup> The balance of funds on hand in the estate may continue to earn interest until disbursed. The interest earned prior to disbursement will be distributed pro rata to creditors within each priority category. The trustee may receive additional compensation not to exceed the maximum compensation set forth under 11 U.S.C. § 326(a) on account of the disbursement of the additional interest.

6. The deadline for filing non-governmental claims in this case was 04/19/2018 and the deadline for filing governmental claims was 09/30/2017. All claims of each class which will receive a distribution have been examined and any objections to the allowance of claims have been resolved. If applicable, a claims analysis, explaining why payment on any claim is not being made, is attached as **Exhibit C**.

7. The Trustee's proposed distribution is attached as **Exhibit D**.

8. Pursuant to 11 U.S.C. § 326(a), the maximum compensation allowable to the trustee is \$33,257.53. To the extent that additional interest is earned before case closing, the maximum compensation may increase.

The trustee has received \$0.00 as interim compensation and now requests the sum of \$29,755.00, for a total compensation of \$29,755.00.<sup>2</sup> In addition, the trustee received reimbursement for reasonable and necessary expenses in the amount of \$0.00 and now requests reimbursement for expenses of \$103.30, for total expenses of \$103.30.<sup>2</sup>

Pursuant to Fed R Bank P 5009, I hereby certify, under penalty of perjury, that the foregoing report is true and correct.

Date: 01/03/2021

By: /s/ Kari S Bowyer  
Trustee

**STATEMENT:** This Uniform Form is associated with an open bankruptcy case, therefore, Paperwork Reduction Act exemption 5 C.F.R. § 1320.4(a)(2) applies.

<sup>2</sup> If the estate is administratively insolvent, the dollar amounts reflected in this paragraph may be higher than the amounts listed in the Trustee's Proposed Distribution (Exhibit D)

**FORM 1**  
**INDIVIDUAL ESTATE PROPERTY RECORD AND REPORT**  
**ASSET CASES**

**Case Number:** 17-50794 MEH  
**Case Name:** SERGIO ROLDAN  
ADRIANA M BUENAVENTURA  
**Period Ending:** 01/03/21

**Trustee:** Kari S Bowyer  
**Filed (f) or Converted (c):** 04/03/17 (f)  
**§341(a) Meeting Date:** 05/02/17  
**Claims Bar Date:** 04/19/18

Ref #	1 Asset Description (Scheduled And Unscheduled (u) Property)	2 Petition/ Unscheduled Values	3 Estimated Net Value (Value Determined By Trustee, Less Liens, Exemptions, and Other Costs)	4 Property Abandoned OA=§554(a) Abandon	5 Sale/Funds Received by the Estate	6 Asset Fully Administered (FA)/ Gross Value of Remaining Assets
1	2009 Toyota Camry, 76K/Good miles, Location: 4400 The Woods Drive., #1901, San Jose CA 95136. Entire property value: \$9,005.00	9,005.00	0.00		0.00	FA
2	Furniture & Household Goods Location: 4400 The Woods Drive., #1901, San Jose CA 95136	2,000.00	0.00		0.00	FA
3	Clothing Location: 4400 The Woods Drive., #1901, San Jose CA 95136	500.00	0.00		0.00	FA
4	Checking: Checking Account (ending #5653) US Bank San Jose, CA	100.00	0.00		0.00	FA
5	First Deed of Trust/Second against 1050 Ortega Circle, Gilroy, CA 95020 (u)	165,000.00	210,000.00		0.00	FA
6	1050 Ortega Circle, Gilroy CA: Estate became titled owner after default on deed (u) Claim against sale proceeds by BofA= current settlement \$369,000 (subject to BK court approval); Claim by David Hammerslough against sale proceeds \$120,000- still in process of negotiating settlement	660,000.00	102,000.00		590,000.00	FA
7	Compromise re deed of Trust on Ortega (u) Notice and compromise filed (Dkt 31/32) Order authorizing compromise Dkt 35	160,000.00	160,000.00		10,000.00	FA
8	Void	0.00	0.00		0.00	FA
<b>TOTALS (Excluding Unknown Values)</b>		<b>\$996,605.00</b>	<b>\$472,000.00</b>		<b>\$600,000.00</b>	<b>\$0.00</b>

**Major activities affecting case closing:**

04/25/17 Review case for upcoming MOC; need answers to questions. If get them then NDR.

05/02/17 Initial MOC scheduled.

05/03/17 Report of no distribution filed;

05/27/17 Received amended claims- shows over 1 million in tax debt for the tax years of 2005-2014, which supports what the debtor's testified to at the scheduled meeting of creditors.

07/06/17 Bankruptcy case closed.

11/9/17 Received message from Debtor's counsel that there is a significant asset that he just learned about and I may want to reopen case. Investigate

11/15/17 Spoke with Hammerslough's office re debtors' deed of trust against real property 1050 Ortega Circle, Gilroy (Birmingham- titled owners) both Debtor's counsel and Hammerslough were unaware of the BK filing. Provided detail. Forward request to reopen case to UST's office.

01/04/18 Confirmed reappointment as Trustee; contacted G. Kleiner re representation of the estate.

02/13/18 Received and reviewed draft agreement for sale of interest in underlying note

1/23/18 Contact real estate agent re value of the property, need payoffs for all secured parties.

1/25/18 Review and approved potential application to employ real estate agent in the underlying Birmingham bankruptcy.

2/2/18 Structure settlement on claim against the Birmingham's property.

2/21/18 Deadline for initial payment of settlement due yesterday, not received.

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3/1/18 Confirmed Birmingham will not consummate settlement  
 3/21/18 Birmingham amended Chapter 13 plan, file objection.  
 03/28/18 Update to court re status of case (Dkt 26)  
 4/4/18 Confirm continued hearing date on TRO by secured lender BofA who disagrees with Roldan lien status  
 04/26/18 Submit criminal referral UST's office.  
 05/14/18 Review status of TRO in state court re right to foreclose on underlying real property.  
 06/15/18 TRO re foreclosure; TRO denied can foreclose on underlying RP  
 06/20/18 Foreclosure sale complete; move to employ agent to sell underlying real property, opposed by bank due to title issue  
 06/26/18 File application to employ real estate agent (Dkt 27), Order approving (Dkt 28)  
 06/28/18 Seek agreement with Birmingham re purchase of estate's interest in underlying real property.  
 07/23/18 Review email with Birmingham/Whalen's counsel re settlement.  
 08/15/18 Phone conference with counsel re eviction of Birminghams; Email to eviction attorney requesting conference to discuss case, email sent through firm website- copied email in notes.  
 08/20/18 Received return VM from Tom's office, returned call and left vm (.3)  
 08/27/18 Ex Parte application to employ special counsel (UD Attorney)- Dkt 30  
 09/06/18 Confirmed order entered re employment of special counsel (Dkt 30)  
 09/14/18 Confirmed BofA has an escrow account and insurance is on the property (proof of claim in Birmingham)  
 09/28/18 Put insurance on property for benefit of the bankruptcy estate.  
 10/18/18 confirmed Birmingham's contesting UD- phone conference to determine process going forward  
 10/24/18 Round trip to superior court for UD trial/settlement. Tentative settlement reached.  
 10/31/18 Round trip to superior court for continued UD trial. Settlement obtained.  
 11/2/18 Notice and opportunity for hearing re settlement concerning real property (Dkt 31/32)  
 11/28/18 Confirmed order authorizing settlement re real property entered (Dkt 35)  
 12/18/18 Confirmed with Birmingham's counsel that the loan against the Birmingham property is current.  
 12/20/18 Confirmed the Birmingham;s are in default of their Ch 13 plan.  
 1/3/19 Confirmed mortgage is current and Birmingham's are performing pursuant to settlement.  
 1/23/19 Confirmed mortgage is current and Birmingham's are performing pursuant to settlement.  
 2/4/19 Email to Birmingham's counsel confirming balloon due date and grace period  
 2/21/19 Settlement due- not paid. Contact Special Counsel re eviction.  
 2/23/19 Email to accountant re potential tax issues with sale.  
 2/26/19 Follow-up hearing on UD to have order entered.  
 03/05/19 Stipulation for UD- need to obtain possession of property. Speak with Sheriff re time for eviction- coordinate with Andy re possession.  
 03/08/19 Review sign and return Ortega listing agreements  
 03/28/19 Accept offer made on Ortega property.  
 04/03/19 Confirmed motion to sell property filed (Dkt 37/38)  
 05/16/19 Receive sale funds and final seller's statement.  
 05/27/19 Received increased tax assessment based on transfer of ownership. Send to accountant and title company re required payment or not.  
 05/31/19 Confirmed supplemental tax payment needs to be paid. Counsel to prepare ex-parte application to pay,  
 06/04/19 Confirmed decl signed to pay increased tax assessment. Need to delay filing of report of sale until amended final seller's statement can be provided.  
 06/21/19 Email to title re updates seller's statement so I can file report of sale ;  
 06/30/19 Trustee's report of sale filed (Dkt 55); Need to resolve claims against sale proceeds for Hamerslough lien which is cross-collateralized in property that is in Chapter 13 (Birmingham) and BofA lien which attached to sale proceeds.  
 07/10/19 Confirm agreement on settlement amount with BofA- receive settlement for review.  
 07/26/19 Confirm analysis of no tax obligation – based on accountants prior email.  
 08/01/2019 Email from bank's counsel re term in settlement agreement  
 08/19/2019 Email to counsel in related Chapter 13 regarding relief from stay action in property secured creditor (debtor's real estate attorney) retains an interest in.  
 09/23/19 Received signed return to settlement agreement- BofA Claim.  
 09/26/2019 Notice and motion filed to pay BofA lien claim against sale proceeds (Dkt 56)  
 10/23/2019 Order authorizing settlement filed – prepare payment. (dkt 60)  
 11/7/19 Email to counsel in related Chapter 13 re sale of property to pay Roldan/Hamerslough lien. No post-petition payments made. See if property can be sold.  
 11/15/2019 Further email to counsel for Birmingham (Chapter 13) re lien and payoff.  
 11/27/2019 Email to bank's counsel re failure to cash settlement check. (   
 12/3/2019 Email to Stan (Chapter 13 counsel) re motion to dismiss Chapter 13.  
 12/16/2019 Confirm settlement for minimal amount on property secured by lien- unlikely to perform.  
 12/26/2019 Debtor files opposition to Chapter 13 dismissal- still no response for settlement payment.  
 1/24/2020 Email to Hamerslough trying to resolve claim.

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Exhibit A

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2/24/2020 Confirmed email between parties trying to reach settlement.  
3/20/2020 Forward email to secured creditor re claim and motion to dismiss Chapter 13  
04/14/20 Phone conference with counsel re settlement of Hammerslough lien to close case.  
07/09/2020 Still trying to get Hammerslough lien paid off through Chapter 13 and determine lien on estate funds. Email to counsel re status. Improper lien put on 3rd party property that would reduce Hammerslough lien- need to wait to see what happens. Contact bank about reduction of bank fees because 125k fees are not estate funds.  
7/29/2020 Received message that Birmingham has received an appraisal and is seeking refining to pay off loan.  
8/21/2020 Provide secured creditor Hammerslough information on case.  
09/15/2020 Phone conversation with counsel re moving case forward  
09/27/2020 Review Richard's fees and sign approval- return  
09/30/2020 Review, sign and return compromise on the Hammerslough Lien; Receive, review, sign and return estate tax return  
10/28/2020 Court entered order approving settlement on Hammerslough's Lien; Mail check.  
11/5/2020 Received counsel's fee application- he will take a reduction we need to see how much.  
11/6/2020 Ran proposed distribution and sent to counsel for review  
11/9/2020 Confirmed fee applications filed.  
11/29/2020 Finalize and submit TFR  
1/3/2021 Updated TFR to include payment for filing fee- resubmit.

**Initial Projected Date of Final Report (TFR):** March 15, 2020

**Current Projected Date of Final Report (TFR):** November 29, 2020 (Actual)

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January 03, 2021

Date

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/s/ Kari S Bowyer

Kari S Bowyer

**Form 2**  
**Cash Receipts and Disbursements Record**

Exhibit B

Page: 1

<b>Case Number:</b>	17-50794 MEH	<b>Trustee:</b>	Kari S Bowyer
<b>Case Name:</b>	SERGIO ROLDAN	<b>Bank Name:</b>	Rabobank, N.A.
	ADRIANA M BUENAVENTURA	<b>Account:</b>	*****9400 - Checking
<b>Taxpayer ID#:</b>	**-***9402	<b>Blanket Bond:</b>	\$53,535,167.00 (per case limit)
<b>Period Ending:</b>	01/03/21	<b>Separate Bond:</b>	N/A

1 Trans. Date	2 Check or Ref. #	3 Paid To / Received From	4 Description of Transaction	Uniform Tran. Code	5 Receipts \$	6 Disbursements \$	7 Checking Account Balance
10/31/18	Asset #7	Birmingham	Birmingham Installment payment	1249-000	10,000.00		10,000.00
12/13/18	101	Todd Rothbard, Attorney At Law	Legal Fees incurred for special counsel; order approving payment Dkt 35;	3210-600		2,400.00	7,600.00
12/13/18	102	Todd Rathbard, Attorney At Law	Expenses for Special Counsel; Paid pursuant to Court Order Dkt 35	3220-610		584.36	7,015.64
12/13/18	103	Trustee Insurance Agency	Invoice 10890; 09/28/18-12/31/18; Paid Pursuant to Court Order Dkt 35	2420-000		650.73	6,364.91
01/15/19	104	Trustee Insurance Agency	Invoice #11252 for 1050 Ortega Cir., Gilroy; Paid pursuant to court order [Dkt 35]	2420-750		210.00	6,154.91
01/18/19	105	International Sureties, LTD	Term 01/01/19-01/01/20 Bond Premium	2300-000		2.44	6,152.47
01/28/19	106	Trustee Insurance Agency	Invoice 11390 for 2/1/19-03/01/19; Paid pursuant to court order Dkt 35	2420-750		210.00	5,942.47
03/27/19	107	Trustee Insurance Agency	Invoice 11642 insurance for 1050 Ortega Circle, Gilroy, CA (03/1/19-05/01/19) Paid pursuant to ct. order (Dkt 35)	2420-750		420.00	5,522.47
05/16/19		Cornerstone Title Company	CORNERSTONE TITLE 20190516L2B76Y1C00 1706		567,731.72		573,254.19
05/16/19	Asset #6	Cornerstone Title Company	Sale of underlying real property after foreclosure on lien.	590,000.00	1210-000		573,254.19

**Form 2**  
**Cash Receipts and Disbursements Record**

Exhibit B

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<b>Case Number:</b>	17-50794 MEH	<b>Trustee:</b>	Kari S Bowyer
<b>Case Name:</b>	SERGIO ROLDAN	<b>Bank Name:</b>	Rabobank, N.A.
	ADRIANA M BUENAVENTURA	<b>Account:</b>	*****9400 - Checking
<b>Taxpayer ID#:</b>	**-***9402	<b>Blanket Bond:</b>	\$53,535,167.00 (per case limit)
<b>Period Ending:</b>	01/03/21	<b>Separate Bond:</b>	N/A

1 Trans. Date	2 Check or Ref. #	3 Paid To / Received From	4 Description of Transaction	5 Uniform Tran. Code	6 Receipts \$	7 Disbursements \$	Checking Account Balance
05/16/19		County Taxes Prepaid	County Taxes (Paid) 589.800/6 mos 05/15/19 to 07/01/19	150.67	1224-000		573,254.19
05/16/19		First American Home warranty	Home Warranty To First American Home Warranty	-440.00	2500-000		573,254.19
05/16/19		Intero Real Estate	Listing Commission to Intero Real Estate 2.5%	-14,750.00	3510-000		573,254.19
05/16/19		County of Santa Clara	Documentary Transfer Tax- County	-649.00	2500-000		573,254.19
05/16/19		Cornerstone Title	Owner's coverage	-1,718.00	2500-000		573,254.19
05/16/19		Cornerstone Title	Notary Fee	-45.00	2500-000		573,254.19
05/16/19		Cornerstone Title	Escrow Fee	-970.00	2500-000		573,254.19
05/16/19			National Hazard Disclosure to JCP LGS	-123.95	2500-000		573,254.19
05/16/19			Sub-recon (Recording)	-203.00	2420-000		573,254.19
05/16/19			Order- Recording	-40.00	2500-000		573,254.19
05/16/19		Andy Buchanan For funds advanced	Reimbursement to A. Buchanan for prepaid invoice to HomeGuard. (Inspection Report)	-980.00	2500-000		573,254.19

**Form 2**  
**Cash Receipts and Disbursements Record**

Exhibit B

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<b>Case Number:</b>	17-50794 MEH	<b>Trustee:</b>	Kari S Bowyer
<b>Case Name:</b>	SERGIO ROLDAN	<b>Bank Name:</b>	Rabobank, N.A.
	ADRIANA M BUENAVENTURA	<b>Account:</b>	*****9400 - Checking
<b>Taxpayer ID#:</b>	**-***9402	<b>Blanket Bond:</b>	\$53,535,167.00 (per case limit)
<b>Period Ending:</b>	01/03/21	<b>Separate Bond:</b>	N/A

1 Trans. Date	2 Check or Ref. #	3 Paid To / Received From	4 Description of Transaction	Uniform Tran. Code	5 Receipts \$	6 Disbursements \$	7 Checking Account Balance
05/16/19		Andy Buchanan for Funds advanced to Talisa Manu Hauling	Reimbursement to A.Bucanan for advanced funds (Property Clean-up) by Talisa Manu Hauling Services	-2,500.00 2500-000			573,254.19
05/20/19	108	Trustee Insurance Agency	Final Payment (Invoice 11764); Cancellation effective 05/17/19; 1050 Ortega Cir, Gilroy	2420-000		117.47	573,136.72
06/10/19	109	Cornerstone Title Company	1050 Ortega Circle, Gilroy Ca. (APN 808-27-008); Supplemental Property Tax (Court order approving Dkt 54)	2820-000		5,299.86	567,836.86
06/24/19		CORNERSTONE TITLE 20190624L2B76Y1C00 3151	Reassessed Property taxes ( paid Court Order Dkt. 52); adjusted due to sale date and refund on overpayment.	2820-000		-819.90	568,656.76
08/07/19		Transfer Debit to Metropolitan Commercial Bank acct 39100739	Transition Debit to Metropolitan Commercial Bank acct 3910073964	9999-000		568,656.76	0.00

<b>ACCOUNT TOTALS</b>	<b>577,731.72</b>	<b>577,731.72</b>	<b>\$0.00</b>
Less: Bank Transfers	0.00	568,656.76	
<b>Subtotal</b>	<b>577,731.72</b>	<b>9,074.96</b>	
Less: Payment to Debtors		0.00	
<b>NET Receipts / Disbursements</b>	<b><u>\$577,731.72</u></b>	<b><u>\$9,074.96</u></b>	

**Form 2**  
**Cash Receipts and Disbursements Record**

Exhibit B

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**Case Number:** 17-50794 MEH  
**Case Name:** SERGIO ROLDAN  
ADRIANA M BUENAVENTURA  
**Taxpayer ID#:** \*\*-\*\*\*9402  
**Period Ending:** 01/03/21

**Trustee:** Kari S Bowyer  
**Bank Name:** Metropolitan Commercial Bank  
**Account:** \*\*\*\*\*3964 - Checking Account  
**Blanket Bond:** \$53,535,167.00 (per case limit)  
**Separate Bond:** N/A

1 Trans. Date	2 Check or Ref. #	3 Paid To / Received From	4 Description of Transaction	Uniform Tran. Code	5 Receipts \$	6 Disbursements \$	7 Checking Account Balance
08/07/19		Transfer Credit from Rabobank, N.A. acct 5021369400	Transition Credit from Rabobank, N.A. acct 5021369400	9999-000	568,656.76		568,656.76
10/17/19		Metropolitan Commercial Bank	Account Closeout Transfer Adjustment	9999-000		568,656.76	0.00

<b>ACCOUNT TOTALS</b> Less: Bank Transfers	<b>568,656.76</b>	<b>568,656.76</b>	<b>\$0.00</b>
	<hr/> <b>568,656.76</b>	<hr/> <b>568,656.76</b>	
<b>Subtotal</b> Less: Payment to Debtors	<b>0.00</b>	<b>0.00</b>	
	<hr/> <b>0.00</b>	<hr/> <b>0.00</b>	
<b>NET Receipts / Disbursements</b>	<b>\$0.00</b>	<b>\$0.00</b>	
	<hr/> <b>\$0.00</b>	<hr/> <b>\$0.00</b>	

**Form 2**  
**Cash Receipts and Disbursements Record**

Exhibit B

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**Case Number:** 17-50794 MEH  
**Case Name:** SERGIO ROLDAN  
ADRIANA M BUENAVENTURA  
**Taxpayer ID#:** \*\*-\*\*\*9402  
**Period Ending:** 01/03/21

**Trustee:** Kari S Bowyer  
**Bank Name:** Signature Bank  
**Account:** \*\*\*\*\*2292 - Checking  
**Blanket Bond:** \$53,535,167.00 (per case limit)  
**Separate Bond:** N/A

1 Trans. Date	2 Check or Ref. #	3 Paid To / Received From	4 Description of Transaction	Uniform Tran. Code	5 Receipts \$	6 Disbursements \$	7 Checking Account Balance
10/17/19		Signature Bank	Account Opening Deposit Adjustment	9999-000	568,656.76		568,656.76
11/09/19	1001	Bank of America	Settlement re Disputed Lien Bank of America. Court Approval Dkt. 60	7100-000		369,000.00	199,656.76
01/31/20	1002	International Sureties, LTD	Bond # 016048574	2300-000		54.52	199,602.24
06/30/20		Signature Bank	Bank and Technology Services Fee	2600-000		340.30	199,261.94
07/10/20		Signature Bank	Bank fees reversal	2600-000		-340.30	199,602.24
11/02/20		Signature Bank	Bank and Technology Services Fee	2600-000		319.04	199,283.20
11/03/20	1003	Rossi, Hammerslough, Reischl	Interest on claim at 10%; settlement of claim filed Dkt 62 order approving Dkt 66	4120-000	97,500.00		101,783.20

<b>ACCOUNT TOTALS</b>	<b>568,656.76</b>	<b>466,873.56</b>	<b>\$101,783.20</b>
Less: Bank Transfers	568,656.76	0.00	

<b>Subtotal</b>	<b>0.00</b>	<b>466,873.56</b>
Less: Payment to Debtors		0.00

<b>NET Receipts / Disbursements</b>	<b>\$0.00</b>	<b>\$466,873.56</b>
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	Net Receipts	Net Disbursements	Account Balances
<b>TOTAL - ALL ACCOUNTS</b>			
Checking # *****2292	0.00	466,873.56	101,783.20
Checking # *****3964	0.00	0.00	0.00
Checking # *****9400	577,731.72	9,074.96	0.00
	<b>\$577,731.72</b>	<b>\$475,948.52</b>	<b>\$101,783.20</b>

**Exhibit C**  
**Claims Register**  
**Case: 17-50794-MEH SERGIO ROLDAN**

Total Proposed Payment: \$101,783.20

Claims Bar Date: 04/19/18

Claim Number	Claimant Name / Category, Priority	Claim Type / Date Filed	Claim Ref. / Notes	Amount Filed / Allowed	Paid to Date / Proposed	Claim Balance
	Trustee Insurance Agency 2813 West Main Kalamazoo, MI 49006 2420-00 Costs to Secure/Maintain Property (E.g., casualty insurance, locksmith, repairs), 200	Admin Ch. 7 12/13/18		\$768.20 \$768.20	\$768.20 \$0.00	\$0.00
	Todd Rathbard, Attorney At Law 100 Saratoga Ave., Suite 200 Santa Clara, CA 95051 3220-61 Special Counsel for Trustee Expenses, 200	Admin Ch. 7 12/13/18		\$584.36 \$584.36	\$584.36 \$0.00	\$0.00
	Todd Rothbard, Attorney At Law 100 Saratoga Ave., Suite 200 Santa Clara, CA 95051 3210-60 Special Counsel for Trustee Fees, 200	Admin Ch. 7 12/13/18		\$2,400.00 \$2,400.00	\$2,400.00 \$0.00	\$0.00
	Kokjer, Pierotti, Maiocco & Duck LLP 333 Pine St., 5th Floor San Francisco, CA 94104 3420-00 Accountant for Trustee Expenses (Other Firm), 200	Admin Ch. 7 09/27/20		\$109.19 \$109.19	\$0.00 \$109.19	\$109.19
	Rossi, Hammerslough, Reischl 1960 The Alameda, Unit 200 San Jose, CA 95126 4120-00 Real Estate--Non-consensual Liens (judgments, mechanics liens), 100	Secured 09/30/20	Settlement of claim- approved by court.	\$110,000.00 \$97,500.00	\$97,500.00 \$0.00	\$0.00
	Rincon Law LLP Attn: Gregg Kleiner 200 California Street, Suite 400 San Francisco , CA 94111 3210-00 Attorney for Trustee Fees (Other Firm), 200	Admin Ch. 7 11/06/20		\$75,185.00 \$67,868.16	\$0.00 \$67,868.16	\$67,868.16
	Rincon Law LLP Attn: Gregg Kleiner 200 California Street, Suite 400 San Francisco , CA 94111 3220-00 Attorney for Trustee Expenses (Other Firm), 200	Admin Ch. 7 11/06/20		\$679.05 \$679.05	\$0.00 \$679.05	\$679.05
	Clerk of the Bankruptcy Court 450 Golden Gate Ave. Mail Box 36099 San Francisco, CA 94102 2700-00 Clerk of the Court Costs (includes adversary and other filing fees), 200	Admin Ch. 7 01/03/21	Fee to re-open Chapter 7 Case; Pursuant to Order Dkt 14	\$245.00 \$245.00	\$0.00 \$245.00	\$245.00
1-2	FRANCHISE TAX BOARD BANKRUPTCY SECTION MS A340 PO BOX 2952 SACRAMENTO, CA 95812-2952 7100-00 General Unsecured § 726(a)(2), 610	Unsecured 01/26/18		\$689,053.18 \$689,053.18	\$0.00 \$0.00	\$689,053.18

**Exhibit C**  
**Claims Register**  
**Case: 17-50794-MEH SERGIO ROLDAN**

Total Proposed Payment: \$101,783.20

Claims Bar Date: 04/19/18

Claim Number	Claimant Name / Category, Priority	Claim Type / Date Filed	Claim Ref. / Notes	Amount Filed / Allowed	Paid to Date / Proposed	Claim Balance
1-2	FRANCHISE TAX BOARD BANKRUPTCY SECTION MS A340 PO BOX 2952 SACRAMENTO, CA 95812-2952  5800-00 Claims of Governmental Units, 570	Priority 01/26/18		\$9,659.99 \$9,659.99	\$0.00 \$0.00	\$9,659.99
BOND	International Sureties, LTD 701 Poydras Street New Orleans, LA 70139  2300-00 Bond Payments, 200	Admin Ch. 7 01/18/19		\$0.00 \$2.44	\$2.44 \$0.00	\$0.00
DKT	Kokjer, Pierotti, Maiocco & Duck LLP 333 Pine St., 5th Floor San Francisco, CA 94104  3410-00 Accountant for Trustee Fees (Other Firm), 200	Admin Ch. 7 09/27/20		\$3,023.50 \$3,023.50	\$0.00 \$3,023.50	\$3,023.50
FEE	Kari S. Bowyer P.O. Box 700096 San Jose, CA 95170  2100-00 Trustee Compensation, 200	Admin Ch. 7 06/10/19		\$33,257.53 \$29,755.00	\$0.00 \$29,755.00	\$29,755.00
TE	Kari S. Bowyer P.O. Box 700096 San Jose, CA 95170  2200-00 Trustee Expenses, 200	Admin Ch. 7 06/30/19		\$103.30 \$103.30	\$0.00 \$103.30	\$103.30
<b>Case Total:</b>				<b>\$901,751.37</b>	<b>\$101,255.00</b>	<b>\$800,496.37</b>

# TRUSTEE'S PROPOSED DISTRIBUTION

Exhibit D

Case No.: 17-50794-MEH  
 Case Name: SERGIO ROLDAN  
 Trustee Name: Kari S Bowyer

**Balance on hand:** \$ 101,783.20

Claims of secured creditors will be paid as follows:

Claim No.	Claimant	Claim Asserted	Allowed Amount of Claim	Interim Payments to Date	Proposed Payment
	Rossi, Hammerslough, Reischl	110,000.00	97,500.00	97,500.00	0.00

Total to be paid to secured creditors: \$ 0.00  
 Remaining balance: \$ 101,783.20

Application for chapter 7 fees and administrative expenses have been filed as follows:

Reason/Applicant	Total Requested	Interim Payments to Date	Proposed Payment
Trustee, Fees - Kari S. Bowyer	29,755.00	0.00	29,755.00
Trustee, Expenses - Kari S. Bowyer	103.30	0.00	103.30
Attorney for Trustee, Fees - Rincon Law LLP	67,868.16	0.00	67,868.16
Attorney for Trustee, Expenses - Rincon Law LLP	679.05	0.00	679.05
Accountant for Trustee, Fees - Kokjer, Pierotti, Maiocco & Duck LLP	3,023.50	0.00	3,023.50
Accountant for Trustee, Expenses - Kokjer, Pierotti, Maiocco & Duck LLP	109.19	0.00	109.19
Charges, U.S. Bankruptcy Court	245.00	0.00	245.00
Other, Fees - Todd Rothbard, Attorney At Law	2,400.00	2,400.00	0.00
Other, Expenses - International Sureties, LTD	2.44	2.44	0.00
Other, Expenses - Todd Rathbard, Attorney At Law	584.36	584.36	0.00
Other, Expenses - Trustee Insurance Agency	768.20	768.20	0.00

Total to be paid for chapter 7 administration expenses: \$ 101,783.20  
 Remaining balance: \$ 0.00

Application for prior chapter fees and administrative expenses have been filed as follows:

Reason/Applicant	Total Requested	Interim Payments to Date	Proposed Payment
<b>NONE</b>			

Total to be paid for prior chapter administration expenses: \$ 0.00  
 Remaining balance: \$ 0.00

In addition to the expenses of administration listed above as may be allowed by the Court, priority claims totaling \$9,659.99 must be paid in advance of any dividend to general (unsecured) creditors.

Allowed priority claims are:

Claim No.	Claimant	Allowed Amount of Claim	Interim Payments to Date	Proposed Payment
1-2	FRANCHISE TAX BOARD	9,659.99	0.00	0.00

Total to be paid for priority claims: \$ 0.00  
 Remaining balance: \$ 0.00

The actual distribution to wage claimants included above, if any, will be the proposed payment less applicable withholding taxes (which will be remitted to the appropriate taxing authorities).

Timely claims of general (unsecured) creditors totaling \$689,053.18 have been allowed and will be paid *pro rata* only after all allowed administrative and priority claims have been paid in full. The timely allowed general (unsecured) dividend is anticipated to be 0.000 percent, plus interest (if applicable).

Timely allowed general (unsecured) claims are as follows:

Claim No.	Claimant	Allowed Amount of Claim	Interim Payments to Date	Proposed Payment
1-2	FRANCHISE TAX BOARD	689,053.18	0.00	0.00

Total to be paid for timely general unsecured claims: \$ 0.00  
 Remaining balance: \$ 0.00

Tardily filed claims of general (unsecured) creditors totaling \$0.00 have been allowed and will be paid *pro rata* only after all allowed administrative, priority and timely filed general (unsecured) claims have been paid in full. The tardily filed claims dividend is anticipated to be 0.0 percent, plus interest (if applicable).

Tardily filed general (unsecured) claims are as follows:

Claim No.	Claimant	Allowed Amount of Claim	Interim Payments to Date	Proposed Payment
		NONE		

Total to be paid for tardy general unsecured claims: \$ 0.00  
 Remaining balance: \$ 0.00

Subordinated unsecured claims for fines, penalties, forfeitures, or damages and claims ordered subordinated by the Court totaling \$0.00 have been allowed and will be paid *pro rata* only after all allowed administrative, priority and general (unsecured) claims have been paid in full. The dividend for subordinated unsecured claims is anticipated to be 0.0 percent, plus interest (if applicable).

Subordinated unsecured claims for fines, penalties, forfeitures, or damages and claims ordered subordinated by the Court are as follows:

Claim No.	Claimant	Allowed Amount of Claim	Interim Payments to Date	Proposed Payment
<b>NONE</b>				

Total to be paid for subordinated claims: \$ 0.00  
Remaining balance: \$ 0.00